



WHERE COMMUNITY AND SPIRIT MEET®

WORK SESSION MINUTES

A work session of the Kirkwood City Council was held on September 3, 2015, at 5:30 p.m. Present were Mayor McDonnell, Council Members Biedenstein, Jaksetic, Luetzow, Sears, and Ward. Also in attendance were Chief Administrative Officer Russell Hawes, Assistant Chief Administrative Officer Georgia Ragland, City Clerk Betty Montaño, and Public Information Officer Beth von Behren. Council Member Griffin was absent and excused.

APPROVAL OF WORK SESSION MINUTES

Motion was made by Council Member Jaksetic and seconded by Council Member Luetzow to approve the meeting minutes of August 20, 2015. The motion was unanimously approved.

AUDIT REPORT

Angela Dorn and Tamber Alsop with Hochschild, Bloom & Company LLP, were in attendance to present and discuss the Auditor's Report. Some of the issues discussed are as follows:

- The auditors had an unmodified opinion, which is the highest form of assurance the City can receive.
- A yellow book audit was done and no deficiencies were found.
- The auditors are independent in respect to the City's management and operations.
- There were no disagreements or difficulties encountered in performing the audit.
- The auditors addressed the Management Letter's Comments and Recommendations:
 - Question was raised regarding Comment #2 and what is the time frame for being in compliance. A discussion took place. It is expected that the issue will be in compliance within the next couple of months.
 - Question was raised regarding Comment #4 and if there will be a formal policy set into place. A discussion took place. The policy will be a part of the procedures within the Fleet Department.
 - Question was raised regarding if formal policies are put into place administratively or approved by council. Inter-policy and procedures are done administratively. If a policy regards services throughout the city then it would come before council.
 - Question was raised regarding Comment #5 and if the policy would come before council. No, not unless directed to do so by council. There will be aspects of the policy in the Personnel Rules and Regulations.
- Council Member Sears joined the meeting.
 - Question was raised regarding Comment #9 and if real estate is considered surplus. A discussion took place. From an auditor's standpoint real estate is not considered surplus.
 - A discussion too place regarding Comment #10. Chief Administrative Officer Russell Hawes will watch how the expenditures trend. It was requested that a report be provided to the council a full quarter before the end of the fiscal year.
- The auditors will submit a list of other areas that were looked at to the Director of Finance John Adams.



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CERTIFICATION OF PROPERTY TAXES

Director of Finance John Adams discussed the certification of property taxes with the council. Handouts were passed out. Some of the issues discussed are as follows:

- Review of the General Fund Revenues last fiscal year versus last fiscal year was drafted and will be provided to the council.
- Residential rates dropped by 1.4 cents.
- Commercial rates dropped by 3.8 cents.
- Personal property rates increased .2 cents.
- Special Business District rate decreased by 5.5 cents.
- The property tax for the General Government Fund is about 11% of the funding source.
- Additional revenue could be brought in if voluntary reduction is recouped.
- Question was raised and a discussion took place regarding if senior living facilities, such as Aberdeen Heights and Bethesda, were included in the residential assessed valuations. Staff will research the question and provide information to the council.

MOTION TO CLOSE THE MEETING

Motion was made by Council Member Jaksetic and seconded by Council Member Luetzow to close the meeting pursuant to RSMo Chapter 610.021 (2) Real Estate and (3) Personnel.

Roll Call Vote as Follows:

Council Member Biedenstein	“Yes”
Council Member Griffin	Absent
Council Member Jaksetic	“Yes”
Council Member Luetzow	“Yes”
Mayor McDonnell	“Yes”
Council Member Sears	“Yes”
Council Member Ward	“Yes”

The meeting was closed.

The City Council reconvened after the legislative meeting.

MOTION TO OPEN THE MEETING

Motion was made by Council Member Jaksetic and seconded by Council Member Biedenstein to open the meeting.

Roll Call Vote as Follows:

Council Member Biedenstein	“Yes”
Council Member Griffin	Absent
Council Member Jaksetic	“Yes”
Council Member Luetzow	“Yes”
Mayor McDonnell	“Yes”



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Council Member Sears
Council Member Ward

“Yes”
“Yes”

The meeting was opened and adjourned.

Betty Montañó, MMC/MPCC
City Clerk